

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP  
333 West Wacker Drive, Suite 2100  
Chicago, Illinois 60606  
(312) 407-0700  
John Wm. Butler, Jr. (JB 4711)  
John K. Lyons (JL 4951)  
Ron E. Meisler (RM 3026)

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP  
Four Times Square  
New York, New York, 10036  
(212) 735-3000  
Kayalyn A. Marafioti (KM 9632)  
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,  
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:  
Toll Free: (800) 718-5305  
International: (248) 813-2698

Delphi Legal Information Website:  
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----	X	
	:	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, et al.,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	X	

JOINT STIPULATION AND AGREED ORDER COMPROMISING  
AND ALLOWING PROOF OF CLAIM NUMBER 2870  
(ANDERSON COUNTY SOUTH CAROLINA, ANDERSON COUNTY TREASURER)

Delphi Corporation and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), and Anderson County, South Carolina, Anderson County Treasurer ("Anderson County") respectfully submit this Joint Stipulation And Agreed Order Compromising And Allowing Proof Of Claim Number 2870 (Anderson County, South Carolina, Anderson County Treasurer) and agree and state as follows:

WHEREAS, on October 8, 2005 (the "Petition Date"), the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS, on April 24, 2006, Anderson County filed proof of claim number 2870 against DAS LLC, which asserts a priority claim in the amount of \$3,954.48 (the "Claim") arising from taxes allegedly owed by DAS LLC to Anderson County.

WHEREAS, on April 27, 2007, the Debtors objected to the Claim pursuant to the Debtors' Thirteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Protective Insurance Claims, (D) Insurance Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims And Untimely Tax Claims, And (F) Claims Subject To Modification, Tax Claims Subject To Modification, And Claims Subject To Modification And Reclamation Agreement (Docket No. 7825) (the "Thirteenth Omnibus Claims Objection").

WHEREAS on June 18, 2007, Anderson County's Reply Of Anderson Co. SC/ Anderson Co. Treasurer To The Debtors' Thirteenth Omnibus Objection To Certain Claims (As

To Claim No. 2870) (the "Response") was received by counsel for the Debtors, but such Response was not, as of the date of this Joint Stipulation, docketed in the Debtors' chapter 11 cases.

WHEREAS, pursuant to this Joint Stipulation, DAS LLC acknowledges and agrees that the Claim shall be allowed against DAS LLC in the aggregate amount of \$3,954.48, corresponding to (i) a prepetition priority claim in the amount of \$3,033.57 for that portion of the Claim corresponding to certain taxes allegedly owed by DAS LLC to Anderson County for the period from January 1, 2005 to the Petition Date (the "2005 Prepetition Taxes") and (ii) an administrative claim in the amount of \$920.91 for that portion of the Claim corresponding to certain taxes allegedly owed by DAS LLC to Anderson County for the period from the Petition Date through December 31, 2005 (the "2005 Postpetition Taxes").

WHEREAS, DAS LLC is authorized to enter into this Joint Stipulation either because the Claim involves ordinary course controversies or pursuant to that certain Amended And Restated Order Under 11 U.S.C. §§ 363, 502, And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 8401) entered by this Court on June 26, 2007.

THEREFORE, the Debtors and Anderson County stipulate and agree as follows:

1. The Claim shall be allowed in the aggregate amount of \$3,954.48, of which (i) \$3,033.57 shall be treated as an allowed priority claim against the estate of DAS LLC for 2005 Prepetition Taxes (the "Priority Claim") and (ii) \$920.91 shall be treated as an allowed administrative claim against the estate of DAS LLC for 2005 Postpetition Taxes.

2. Anderson County hereby releases and waives any right to assert any other

claim, cause of action, demand, lien, or liability of every kind and nature whatsoever, including those arising under contract, statute, or common law arising out of, related to, or by reason of any event, cause, thing, act, statement, or omission occurring on or before December 31, 2005.

3. Anderson County's Response to the Thirteenth Omnibus Claims Objection shall be deemed withdrawn with prejudice.

So Ordered in New York, New York, this 9th day of May, 2008

/s/Robert D. Drain

UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND

APPROVED FOR ENTRY:

/s/ John K. Lyons

John Wm. Butler, Jr.  
John K. Lyons  
Ron E. Meisler  
SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP  
333 West Wacker Drive, Suite 2100  
Chicago, Illinois 60606-1285  
(312) 407-0700

/s/ Weyman C. Carter

Weyman C. Carter  
McNAIR LAW FIRM, P.A.  
Post Office Box 447  
Greenville, South Carolina 29602  
(864) 271-4940

Attorney for Anderson County, South Carolina

- and -

Kayalyn A. Marafioti  
Thomas J. Matz  
Four Times Square  
New York, New York 10036  
(212) 735-3000

Attorneys for Delphi Corporation, et al.,  
Debtors and Debtors-in-Possession